

**CITY OF ILWACO**  
**Pacific County, Washington**  
**January 1, 1991 Through December 31, 1992**

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**Schedule Of Findings**

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1. The City Should Submit The Required Department Of Transportation (DOT) Street Reports On Time

During our review of the annual street reports, it was found that the city submitted both the 1992 and the 1991 reports late. The 1992 report was submitted on June 24, 1993 (due March 31, 1993), and the 1991 report was submitted on June 12, 1992 (due March 31, 1992).

RCW 35.21.260 states:

The governing authority of each city and town on or before March 31st of each year shall submit such records and reports regarding street operations in the city or town to the secretary of transportation on forms furnished by him as necessary to enable him to compile an annual report thereon.

By not submitting the required reports, the city denies the DOT director the necessary information to accurately compile statistics and causes the information reported by the state Department of Transportation to be in error and less meaningful to the users.

At the time the report was due, the report was not a priority of the city staff and the city administrator was training a new office person.

We recommend that city officials take steps to ensure that the street report is submitted in a timely manner.

2. City Officials Should File Annual Reports On Time

The City of Ilwaco's annual financial report for 1991 was not filed with the State Auditor's Office until August 5, 1992. The city's fiscal year-end is December 31, making the report due May 31, 1992.

RCW 43.09.230 states in part:

The state auditor shall require from every taxing district and other political subdivisions financial reports covering the full period of each fiscal year, in accordance with the forms and methods prescribed by the state auditor . . .

Such reports shall be prepared, certified, and filed with the division within one hundred fifty days after the close of each fiscal year.

Failure to provide timely reporting denies city officials the financial information necessary for evaluating and managing city resources and hinders the State Auditor's Office in meeting its reporting obligations to the state legislature.

At the time the report was due, the city administrator was training new office personnel and the report was not a priority of the city staff.

We recommend the city comply with requirements for financial reporting.